



CITY OF NORWALK  
OFFICE OF THE ASSESSOR  
125 East Avenue  
Norwalk, CT 06851

P: 203-854-7888 / F: 203-854-7986  
norwalkct.org

RE: Application for Religious Exemption

Dear Applicant:

Section 12-89 of the Connecticut General Statutes (CGS), vest determination of the exemption status of property in the assessor. Organization claiming exemption must to demonstrate to the satisfaction of the assessor, that they meet the requirements for an exemption. Primarily they must demonstrate ownership by an organization that is exempt under CGS 12-81 (organized exclusively for tax-exempt purposes), used exclusively by the exempt organization, and do not produce rent, profit or income. Additionally, no officer, member or employee, at any time, shall receive any pecuniary profit from the operation, and upon the dissolution of the organization, its assets must go to another 501(c) (3) organization.

**In order to proceed with the processing of your exemption request, the following information pertaining to the organization is required:**

- Income and Expense Statement
- Federal form 990- Return of organization exempt from income tax
- Federal form 990T – report of unrelated miscellaneous income
- Connecticut Sales Tax Certificate
- Internal Revenue Service 501 (c) 3 letter
- Lease for any rented space
- What is the current use of the property be tax exempted?
- Where and how often are services held?
- Number of members of the congregation?
- Name and Title of the officiating clergy?
- Does the organization have a recognized school of ministry?
- Please completely fill out the attached “Pertinent Information” page

All documents supporting your exemption request should be forwarded to the Tax Assessor at the address printed below. If you have any questions, please contact the Assessor’s office at 203-854-7888.

Sincerely,

Michael J. Stewart, CCMA II, IAO  
Assessor

## Tax-Exempt Organization Religious Organization Report

**Pursuant to Connecticut General Statutes Sec. 12-81(11), (12), (13), (14), (15), the following property used for religious purposes shall be exempt from taxation:**

Subject to the provisions of sections 12-88, the real property of, or held in trust for, a corporation organized exclusively for religious purposes and used exclusively for carrying out one or more of such purposes and the personal property of, or held in trust for, any such corporation, proved (A) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and provided.

**Declaration Type:** \_\_\_\_\_ **Initial Application** \_\_\_\_\_ **Renewal (or Additional Property Report)**

Name of Organization: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

1. What are the purposes of this organization?

2. What section of the Connecticut General State Statutes is your organization claiming exempt status? (see Page 3)

3. If not church or religious school, is the gross income of such corporation entirely devoted to scientific educational, literary, historical, charitable, or hospital purposes or to two or more such purposes?

Yes No

4. During the last fiscal year ended \_\_\_\_\_ What was the gross income of the organization? \$ \_\_\_\_\_

What part of such income used for other than its main purpose?

5. For fiscal year ended \_\_\_\_\_ What were the gross expenditures? \$ \_\_\_\_\_

What part of such income used for other than its main purpose?

6. Connecticut Non-Profit Camp Only: Total Campers: \_\_\_\_\_ Percent (%) that were residents of state: \_\_\_\_\_

7. Cemetery Organization Only: Is its gross income entirely devoted to cemetery purposes? ☐ Yes ☐ No

8. Is any officer, member or employee of the organization receiving, or may he or she at any future time (even in the event of dissolution) receive any pecuniary profit from its operation, except reasonable compensation for services in effecting one or more of its purposes, or as a proper beneficiary of its strictly charitable purposes?

Yes No

9. What would be the disposition of incidental profit which such organization might make?

10. Does the organization charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)

11. What would become of the property of such organization in the event of its dissolution?



**- CITY OF NORWALK -**  
**Tax-Exempt Organization Religious Organization Report**

12. Does the charter contain any provisions relative thereto? (If yes, submit pertinent sections of the charter.)  
       \_\_\_\_\_ Yes                      \_\_\_\_\_ No

13. Has the organization received an IRS exemption in accordance with section 501c? (Attach a copy)  
       \_\_\_\_\_ Yes                      \_\_\_\_\_ No

14. On assessment day in the year of the return, specify book and market values of tangible personal property of such organization.      Book Value      \$ \_\_\_\_\_      Market Value \$ \_\_\_\_\_

15. Is all tangible personal property devoted to carrying out the purposes for which exemption is claimed? (If not list items below)      \_\_\_\_\_ Yes                      \_\_\_\_\_ No

15a. Specify the Personal Property (Furniture, Fixtures, Equipment, Leasehold Improvements...) to be exempt:

16. Describe real estate, giving property location, assessor map and lot number, area and uses. (Attach listing if necessary)

17. Is all the real estate being used exclusively for purposes of the organization as stated in item 1?  
       \_\_\_\_\_ Yes                      \_\_\_\_\_ No

**Describe below how the real estate is being used by floor and building or indicate if it is vacant space.**

Real Estate	Purpose Used	Percentage of Time Used for Other Purposes

18. Does the reporting organization own any real estate for which no income is derived on the land of which suitable buildings are in the progress of construction, which real estate is exempt from taxation under the first sentence of section 12-88 of the general statutes?      \_\_\_\_\_ Yes                      \_\_\_\_\_ No

19. Is any portion of the real estate rented? If yes, describe additional remarks below.      \_\_\_\_\_ Yes                      \_\_\_\_\_ No

*Additional Remarks:* \_\_\_\_\_

**I do hereby declare under oath that, according to the best of my knowledge, remembrance and belief, this report is true.**

<b>Date:</b>	<b>Signed:</b> (Treasurer or other Chief Financial Officer of the Corporation) X	<b>Print name:</b>
<b>Subscribed and Sworn to before me:</b>	<b>Date:</b>	<b>Title</b> <b>Signed</b> (Justice of the Peace, Notary, Assessor, Town Clerk, Comm-Superior Court) X

For additional information, please refer to the Section of the Connecticut General Statutes listed.

Cemetery Use	12-81 (11)	Personal Property of religious organizations devoted to religious or charitable use.	12-81 (12)
Charitable Organizations, etc.	12-81 (7)	Property of religious organizations used as a school, non-profit camp, parish house, orphan asylum, thrift shop, etc.	12-81 (14)
		House used by officiating clergyman as dwellings.	12-81 (15)

**Sec. 12-81. Exemptions.** The following-described property shall be exempt from taxation:

(7) **Property used for scientific, educational, literary, historical, charitable or open space land preservation purposes.** **Exception.** (A) Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes or for the purpose of preserving open space land, as defined in section 12-107b, for any of the uses specified in said section, that is owned by any such corporation, and the personal property of, or held in trust for, any such corporation, provided (i) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (ii) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes;

(11) **Property held for cemetery use.** Subject to the provisions of section 12-88, tangible property owned by, or held in trust for, a religious organization, provided such tangible property is used exclusively for cemetery purposes; donations held in trust by a municipality, an ecclesiastical society or a cemetery association, the income of which is to be used for the care or improvement of its cemetery, or of one or more private burial lots within such cemetery. Subject to the provisions of sections 12-87 and 12-88, any other tangible property used for cemetery purposes shall not be exempt, unless (a) such tangible property is exclusively so used, and (b) no officer, member or employee of the organization owning such property receives or, at any future time, shall receive any pecuniary profit from the cemetery operations thereof except reasonable compensation for services in the conduct of its cemetery affairs, and (c) in 1965, and quadrennially thereafter, a statement on forms prepared by the assessor shall be filed on or before the last day required by law for the filing of assessment returns with the local board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated;

(12) **Personal property of religious organizations devoted to religious or charitable use.** Personal property within the state owned by, or held in trust for, a Connecticut religious organization, whether or not incorporated, if the principal or income is used or appropriated for religious or charitable purposes or both;

(13) **Houses of religious worship.** Subject to the provisions of section 12-88, houses of religious worship, the land on which they stand, their pews, furniture and equipment owned by, or held in trust for the use of, any religious organization;

(14) **Property of religious organizations used for certain purposes.** Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes;

(15) **Houses used by officiating clergymen as dwellings.** Subject to the provisions of section 12-88, dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergymen;

**Sec. 12-88. When property otherwise taxable may be completely or partially exempted.** Real property belonging to, or held in trust for, any organization mentioned in subdivision (7), (10), (11), (13), (14), (15), (16) or (18) of section 12-81, which real property is so held for one or more of the purposes stated in the applicable subdivision, and from which real property no rents, profits or income are derived, shall be exempt from taxation though not in actual use therefore by reason of the absence of suitable buildings and improvements thereon, if the construction of such buildings or improvements is in progress. The real property belonging to, or held in trust for, any such organization, not used exclusively for carrying out one or more of such purposes but leased, rented or otherwise used for other purposes, shall not be exempt. If a portion only of any lot or building belonging to, or held in trust for, any such organization is used exclusively for carrying out one or more of such purposes, such lot or building shall be so exempt only to the extent of the portion so used and the remaining portion shall be subject to taxation. (1949 Rev., S. 1763.)



**Sec. 12-89. Assessors to determine exemptions.** The board of assessors of each town, consolidated town and city or consolidated town and borough shall inspect the statements filed with it and required by sections 12-81 and 12-87 from scientific, educational, literary, historical, charitable, agricultural and cemetery organizations, shall determine what part, if any, of the property claimed to be exempt by the organization shall be in fact exempt and shall place a valuation upon all such property, if any, as is found to be taxable, provided any property acquired by any tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition. Any organization filing a tax-exempt statement, aggrieved at the action of the assessor or board of assessors, may appeal, within the time prescribed by law for such appeals, to the board of assessment appeals. Any such organization claiming to be aggrieved by the action of the board of assessment appeals may, within two months from the time of such action, make application in the nature of an appeal there from to the superior court for the judicial district in which such property is situated. (1949 Rev., S. 1764; 1961, P.A. 367; P.A. 76-436, S. 302, 681; P.A. 78-280, S. 1, 127; P.A. 88-230, S. 1, 12; P.A. 90-98, S. 1, 2; P.A. 93-142, S. 4, 7, 8; P.A. 95-220, S. 4-6; 95-283, S. 40, 68; P.A. 99-215, S. 24, 29; P.A. 00-18, S. 1, 3.)

History: 1961 act provided that property acquired between assessment dates by tax-exempt organization becomes exempt on list next succeeding acquisition; P.A. 76-436 substituted superior court for court of common pleas and included judicial districts, effective July 1, 1978; P.A. 78-280 deleted reference to counties; P.A. 95-283 replaced board of tax review with board of assessment appeals and provided that appeals of board decisions be made to the judicial district of Hartford-New Britain instead of the district in which the town or city is situated, effective July 6, 1995 (Revisor's note: P.A. 88-230, 90-98, 93-142 and 95-220 authorized substitution of "judicial district of Hartford" for "judicial district of Hartford-New Britain" in 1995 public and special acts, effective September 1, 1998); P.A. 99-215 replaced "judicial district of Hartford" with "judicial district of New Britain", effective June 29, 1999; P.A. 00-18 provided that property acquired by a tax-exempt organization after the first day of October shall first become exempt on the assessment date next succeeding the date of acquisition, and provided that appeals from action of board be taken in the judicial district where the property is situated, effective July 1, 2000.

**Sec. 12-89a. Certain organizations may be required by assessor to submit evidence of exemption from federal income tax.** Any organization claiming exemption from property tax in any municipality in which real or personal property belonging to such organization is situated, which exemption is claimed with respect to all or a portion of such property under the provisions of any of the subdivisions (7), (8), (10), (11), (12), (13), (14), (15), (16), (18), (27), (29), (49) or (58) of section 12-81, may be required upon request, at any time, by the assessor or board of assessors in such municipality to submit evidence of certification from the Internal Revenue Service, effective at the time of such request and in whatever form is then in use under Internal Revenue Service procedure for purposes of such certification, that such organization has been approved for exemption from federal income tax as an exempt organization under Section 501(c) or 501(d) of the Internal Revenue Code.

(P.A. 86-101, S. 1, 2.) History: P.A. 86-101 effective May 6, 1986, and applicable in any municipality to the assessment year commencing October 1, 1986, and each assessment year thereafter.